

ABRIDGED LETTER OF OFFER CONTAINING SALIENT FEATURES OF THE LETTER OF OFFER

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This is an Abridged Letter of Offer containing salient features of the Letter of Offer dated Monday, April 07, 2025 (“Letter of Offer”) which is available on the websites of the Registrar of Companies, our Company and the Stock Exchange where the Equity Shares of our Company are listed, i.e., BSE Limited (“BSE”, the “Stock Exchange”). You are encouraged to read greater details available in the Letter of Offer. Capitalized terms not specifically defined herein shall have the meaning ascribed to them in the Letter of Offer.

THIS ABRIDGED LETTER OF OFFER CONTAINS 12 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

Our Company has made available on the Registrar’s website at www.skylinerta.com and the Company’s website at www.osivl.com, Abridged Letter of Offer along with the Rights Entitlement Letter and Application Form to the Eligible Equity Shareholder who have provided an Indian address to our Company. You may also download the Letter of Offer from the websites of the Company, the Stock Exchange, the Registrar, i.e., at www.osivl.com, www.bseindia.com and www.skylinerta.com, respectively. The Application Form is available on the respective websites of the Stock Exchange, our Company and the Registrar to the Issue.

ONESOURCE INDUSTRIES AND VENTURES LIMITED

(Formerly Known as Onesource Ideas Venture Limited)

Onesource Industries and Ventures Limited (Formerly Known as Onesource Ideas Venture Limited) bearing Corporate Identification Number L46201TN1994PLC097983 was incorporated as “Anugraha Jewellers Limited” under the provisions of the Companies Act, 1956 vide Certificate of Incorporation dated December 08, 1994 issued by Registrar of Companies, Tamil Nadu, Coimbatore bearing registration No. 181-5580. The equity shares of the Company were initially listed on Coimbatore Stock Exchange Limited (“CSX”), Madras Stock Exchange Limited (“MSE”) and BSE limited (“BSE”) pursuant to its maiden Public Issue. However, upon exit of CSX and MSE as Stock Exchanges vide SEBI orders dated April 03, 2013 and May 14, 2015 respectively, the equity shares of the Company are currently listed on BSE only. Subsequently the Name of the Company change to Onesource Industries and Ventures Limited pursuant to Certificate of Incorporation dated 27th Day of September, 2024 issued by Registrar of Companies, Central Processing Centre and CIN of the Company has been changed due to change of Main Object Clause pursuant to Certificate of Registrar of Companies, CPC dated 22nd Day of October, 2024. The Company was listed and admitted to dealings on the BSE Limited (“BSE”) on 17th Day of July, 1995. For further details of our Company, please refer to the chapter titled “General Information” on page no. 39 in the Letter of Offer.

Corporate Identification Number: L46201TN1994PLC097983

Registered and Corporate Office: 35 Block-C Mansarovar Complex,
7 no Stop M.P. Nagar MPSRTC Depo 7, M.P. Vidhan Sabha, Bhopal, Huzur, Madhya Pradesh, India, 462004

Contact No.: +91- 96856 34568; **Email id:** cs@osivl.com **Website:** www.osivl.com

Contact Person: CS Neha Prajapati, Company Secretary and Compliance Officer

PROMOTERS OF OUR COMPANY: MR. VIBHU MAURYA

FOR PRIVATE CIRCULATION TO THE ELIGIBLE EQUITY SHAREHOLDERS OF ONESOURCE INDUSTRIES AND VENTURES LIMITED (Formerly Known as Onesource Ideas Venture Limited) (THE “COMPANY” OR THE “ISSUER”) ONLY.

ISSUE DETAILS, LISTING AND PROCEDURE

ISSUE OF UPTO 48,89,25,000[#] (FORTY EIGHT CRORES EIGHTY NINE LAKHS TWENTY FIVE THOUSAND) FULLY PAID-UP EQUITY SHARES OF FACE VALUE OF RE. 01.00/- (RUPEE ONE ONLY) EACH (“EQUITY SHARES”) OF ONESOURCE INDUSTRIES AND VENTURES LIMITED (FORMERLY KNOWN AS ONESOURCE IDEAS VENTURE LIMITED) (“OIVL” OR THE “COMPANY” OR THE “ISSUER”) FOR CASH AT A PRICE OF RE. 01.00/- (RUPEE ONE ONLY) PER EQUITY SHARE (“ISSUE PRICE”), AGGREGATING UPTO RS. 48,89,25,000 (RUPEES FORTY EIGHT CRORES EIGHTY NINE LAKHS TWENTY FIVE THOUSAND ONLY) ON RIGHTS BASIS TO THE EXISTING EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 159 (ONE HUNDRED FIFTY NINE) RIGHTS EQUITY SHARES FOR EVERY 10 (TEN) FULLY PAID-UP EQUITY SHARES HELD BY THE ELIGIBLE EQUITY SHAREHOLDERS ON THE RECORD DATE, I.E. TUESDAY, APRIL 15, 2025 (THE “RECORD DATE”). THE ISSUE PRICE IS ONE TIME OF FACE VALUE OF THE EQUITY SHARES. FOR FURTHER DETAILS, PLEASE SEE THE CHAPTER TITLED “TERMS OF THE ISSUE” ON PAGE NO. 154 OF THE LETTER OF OFFER.

[#]Assuming full subscription of the issue

The existing Equity Shares are listed on BSE Limited (“BSE”) (“Stock Exchange”). Our Company has received ‘in-principle’ approval from BSE for listing the Rights Equity Shares to be allotted pursuant to this Issue vide their letter dated Thursday, January 02, 2025. Our Company will also make an application to the Stock Exchange to obtain its trading approval for the Rights Entitlements as required under the SEBI master circular bearing circular number SEBI/HO/CFD/PoD-1/P/CIR/2024/0154 dated November 11, 2024. For the purpose of this Issue, the Designated Stock Exchange is BSE Limited.

ELIGIBILITY FOR THE ISSUE

Our Company is a Listed Company incorporated under the Indian Companies Act, 1956. Our Equity Shares are presently listed on BSE Limited (‘BSE’). Our Company undertakes to make an application to BSE Limited (‘BSE’) for listing of the Rights Equity Shares to be issued pursuant to this Issue.

MINIMUM SUBSCRIPTION

In accordance with Regulation 86 of the SEBI ICDR Regulations, for this Issue the minimum subscription which is required to be achieved is of at least 90% of the Issue. Our Company does not fall under the exemption to Regulation 86(1) which has been inserted by the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Fourth Amendment) Regulations, 2020. In accordance with Regulation 86 of the SEBI ICDR Regulations, if our Company does not receive the minimum subscription of 90% of the Issue Size, our Company shall refund the entire subscription amount received within 4 (Four) days from the Issue closing date in accordance with SEBI master circular bearing circular number

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43SEBI/HO/CFD/PoD-1/P/CIR/2024/0154 dated November 11, 2024. If there is any delay in the refund of the subscription amount beyond such period as prescribed by applicable laws, our Company and Directors who are “officers in defaults” shall pay interest for the delayed period, at such rates as prescribed under the applicable laws.

INDICATIVE TIMETABLE

The below dates are indicative. However actual dates may vary.

Issue Opening Date	Wednesday, April 30, 2025	Date of Allotment / Initiation of Refunds (on or about)	Monday, June 02, 2025
Last Date for On Market Renunciation*	Friday, May 16, 2025	Date of credit of Equity Shares to demat account of Allottees (on or about)	Tuesday, June 03, 2025
Issue Closing Date#	Wednesday, May 21, 2025	Date of listing / Commencement of trading of Equity Shares on the Stock Exchange (on or about)	Friday, June 06, 2025
Finalisation of basis of Allotment (on or about)	Monday, June 02, 2025		

* Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncees on or prior to the Issue Closing Date.

Our Board or a duly authorized committee thereof will have the right to extend the Issue period as it may be determined from time to time but not exceeding 30 (thirty) days from the Issue Opening Date (inclusive of the Issue Opening Date). Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

GENERAL RISKS

Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk of losing their investment. Investors are advised to read the Risk Factors carefully before taking an investment decision in this Issue. For taking an investment decision, investors must rely on their own examination of the Issuer and this Issue, including the risks involved. The Equity Shares have not been recommended or approved by the Securities and Exchange Board of India (“SEBI”), nor does SEBI guarantee the accuracy or adequacy of the contents of the Letter of Offer. Specific attention of the investors is invited to the section “Risk Factors ” on page no. 24 of the Letter of Offer.

NOTICE TO INVESTORS

Our Company is undertaking this Issue on a rights basis to the Eligible Equity Shareholders and this Letter of Offer, the Abridged Letter of Offer, the Application Form, the Rights Entitlement Letter and other applicable Issue material (collectively, the “Issue Materials”) will be sent/ dispatched only to such Eligible Equity Shareholders who have provided email address and who are located in jurisdictions where the offer and sale of the Rights Entitlement and the Rights Equity Shares are permitted under laws of such jurisdiction and does not result in and may not be construed as, a public offering in such jurisdictions. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Issue Materials will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Issue Materials will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them, subject to compliance with relevant SEBI circulars/ notices giving/ extending relaxation in dispatch of physical issue material to those Eligible Equity Shareholders who have not provided a valid email address to the Company. Those overseas shareholders who do not update our records with their Indian address or the address of their duly authorized representative in India, prior to the date on which we propose to dispatch the Issue Materials, shall not be sent any Issue materials. Further, the Letter of Offer will be provided through e-mail by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who make a request in this regard. Investors can also access this Letter of Offer, the Abridged Letter of Offer and the Application Form from the websites of the Registrar, our Company and the Stock Exchange, subject to the applicable law.

Notice to Investors in the United States

The Rights Entitlements and the Rights Equity Shares have not been and will not be registered under the Securities Act, 1933 or the securities laws of any state of the United States and may not be offered or sold in the United States of America or the territories or possessions thereof (“United States”), except in a transaction not subject to, or exempt from, the registration requirements of the Securities Act and applicable state securities laws. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Rights Equity Shares or Rights Entitlement for sale in the United States or as a solicitation therein of an offer to buy any of the Rights Equity Shares or Rights Entitlement. There is no intention to register any portion of the Issue or any of the securities described herein in the United States or to conduct a public offering of securities in the United States. Accordingly, the Letter of Offer/ Abridged Letter of Offer and the enclosed Application Form and Rights Entitlement Letter should not be forwarded to or transmitted in or into the United States at any time. In addition, until the expiry of 40 days after the commencement of the Issue, an offer or sale of Rights Entitlements or Rights Equity Shares within the United States by a dealer (whether or not it is participating in the Issue) may violate the registration requirements of the Securities Act.

Names of Advisor and contact details



Turnaround Corporate Advisors Private Limited

CIN: U74140DL2015PTC278474

614, Vishwadeep Building, Plot No. 4, District Centre, Janakpuri, New Delhi- 110058

Tel: +91-11-45510390

E-mail: info@tcagroup.in



Investor Grievance Email: complaints@tcagroup.in

Website: <https://tcagroup.in/>

Contact Person: Ms. Priya Sharma

SEBI Registration No.: INM000012290

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<p>Name of Registrar to the Issue and contact details</p> 	<p>Skyline Financial Services Private Limited CIN: U74899DL1995PTC071324 D-153A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi, Delhi- 110020, India Telephone: 011 2681 2683, Fax No.: 011-26812682 Email Id: ipo@skylinerta.com Investor Grievance E-mail: grievances@skylinerta.com Website: https://www.skylinerta.com/ Contact Person: Mr. Anuj Rana SEBI Registration No.: INROQOO03241</p>
<p>Banker to the Issue</p> 	<p>Axis Bank Limited CIN: L65110GJ1993PLC020769 Address: C 3/21, Janakpuri, New Delhi – 110058 India Telephone: +91 99998 17313 Email ID: kanchan.shukla@axisbank.com Website: www.axisbank.com Contact Person: Mrs. Kanchan Shukla SEBI Registration No.: INBI00000017</p>
<p>Statutory Auditor(s) name</p>	<p>M/s For S V J K and Associates, having Firm Registration No. 135182W Chartered Accountants</p>
<p>Self-Certified Syndicate Banks</p>	<p>Banks which are registered with the SEBI under the Securities and Exchange Board of India (Bankers to an Issue) Regulations, 1994, and offer services of ASBA, and a list of which is available on https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34, and as updated from time to time</p>

1. SUMMARY OF BUSINESS

Our Company Onesource Industries and Ventures Limited (Formerly Known as Onesource Ideas Venture Limited) operates in trading of Agricultural Commodities. The Company is broadly engaged in the primary business of trading of seeds, agricultural produces mainly Rice, Cereals and Pulses on verge of expansion of the existing business of the Company.

For Further detail on our business, please refer to chapter titled “Our Business” on page 65 in the Letter of Offer

2. SUMMARY OF OBJECTS OF THE ISSUE AND MEANS OF FINANCE

OBJECTS OF THE ISSUE

Our Company intends to utilize the proceeds raised through the Issue (“Gross Proceeds”) after deducting the Issue related expenses (“Net Proceeds”) for the following objects (collectively referred to as the “Objects”):

1. Incremental Working Capital Requirements; and
2. General Corporate Purpose.

The main objects clause and objects incidental or ancillary to the main objects as set out in the Memorandum of Association enables our Company to undertake its existing activities and the activities for which funds are being raised by our Company through the Issue.

DETAILS OF NET PROCEEDS OF THE ISSUE

The details of Issue proceeds and its utilization are as under:

Particulars	Amount in Rs. Lakh
Gross Proceeds from the Issue	4889.25
Less: Issue related expenses	35.00
Net Proceeds from the Issue	4854.25

UTILIZATION OF NET PROCEEDS OF THE ISSUE

We propose to deploy the Net Proceeds towards the Objects in accordance with the estimated schedule of implementation and deployment of funds set forth in the table below:

Particulars	Amount (in Rs. Lakhs)	Estimated deployment in FY 2025-26 (Rs. in Lakhs)	Estimated deployment in FY 2026-27 (Rs. in Lakhs)
To meet the incremental working capital requirement of the Company	4700.00	2850.00	1850.00
General Corporate Purposes	154.25	154.25	
Net Proceeds from the Issue	4854.25	3004.25	1850.00

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MEANS OF FINANCE

The fund requirements set out above are proposed to be entirely funded from the Net Proceeds. Accordingly, we confirm that there is no requirement to make firm arrangements of finance under Regulation 62(1)(c) of the SEBI ICDR Regulations through verifiable means towards 75% of the stated means of finance, excluding the amount to be raised to be issue and through existing identifiable accruals.

As we operate in a competitive environment, our Company may have to revise our expenditure and fund requirements as a result of variations in cost estimates, exchange rate fluctuations and external factors which may not be within the control of our management. This may entail rescheduling & revising the planned expenditures and fund requirements and increasing or decreasing expenditures for a particular purpose at the discretion of our management, within the objects. For further details on the risks involved in our business plans and executing our business strategies, please see the section titled “Risk Factors” beginning on page no. 24 of the Letter of offer.

For Further detail, please refer to chapter titled “Objects of the Issue” on page 47 in the Letter of Offer

3. NAME OF MONITORING AGENCY

As this is an Issue for an amount less than Rs. 10,000 Lakhs, there is no requirement for the appointment of a monitoring agency. The Board or its duly authorized committees will monitor the utilization of the proceeds of the Issue. Our Company will disclose the utilization of the Issue Proceeds, including interim use, under a separate head along with details, for all such Issue Proceeds that have not been utilized. Our Company will indicate investments, if any, of unutilized Issue Proceeds in the balance sheet of our Company for the relevant financial years subsequent to the listing.

We will also on an annual basis, prepare a statement of the funds which have been utilized for purposes other than those stated in this Letter of Offer, if any, and place it before the Audit Committee and the Board. Such disclosure will be made only until all the Issue Proceeds have been utilized in full. The statement shall be certified by our Statutory Auditor. Further, in accordance with Regulation 32 of the SEBI Listing Regulations, we will furnish to the Stock Exchange on a quarterly basis, a statement including deviations and variations, if any, in the utilization of the Issue Proceeds from the Objects of the Issue as stated above.

4. EQUITY SHAREHOLDING PATTERN

A. Shareholding pattern of our Company as per the last quarterly filing with the Stock Exchange in compliance with the SEBI LODR Regulations

- Shareholding Pattern of the Equity Shares of our Company as per the last filing with the Stock Exchange, i.e., as on 31st December, 2024 is available on the websites of BSE at <https://www.bseindia.com/stock-share-price/onesource-ideas-venture-ltd/oivl/530805/shareholding-pattern/>
- Statement showing holding of the Equity Shares of the Promoters and Promoter Group including details of lock-in, pledge of and encumbrance thereon as on 31st December, 2024 can be accessed on the websites of BSE at <https://www.bseindia.com/stock-share-price/onesource-ideas-venture-ltd/oivl/530805/shareholding-pattern/>
- The statement showing holding of Equity Shares belonging to the category “Public” including the details of lock-in, pledge of and encumbrance thereon as on 31st December, 2024, can be accessed on the websites of BSE at <https://www.bseindia.com/stock-share-price/onesource-ideas-venture-ltd/oivl/530805/shareholding-pattern/>
- Statement showing shareholding pattern of the Non Promoter - Non Public shareholder of our Company as on 31st December, 2024 can be accessed on the websites of BSE at <https://www.bseindia.com/stock-share-price/onesource-ideas-venture-ltd/oivl/530805/shareholding-pattern/>

For Further detail, please refer to chapter titled “Capital Structure” on page 44 in the Letter of Offer

5. BOARD OF DIRECTORS OF THE COMPANY

Name of the Director	Designation	DIN	Other Directorship
Mr. Vibhu Maurya	Managing Director and Chief Financial Officer	06458105	1. Oracle Realinfra Private Limited 2. Sadbhav Minerals Private Limited
Mr. Atul Chauhan	Non-Executive - Independent Director	00465990	1. Kapissh Finone Private Limited
Mr. Ankit Kotwani	Non-Executive and Non -Independent Director	09184682	Nil
Mr. Sachin Maurya	Non-Executive Non-Independent Director	05295874	Nil
Mr. Harshaben Tolaram Bhagwani	Independent Director	10739148	Nil
Mr. Ritik Wagh	Independent Director	10768388	Nil
Mr. Rahul kumar lalwani	Independent Director	10768522	Nil

Further detail, please refer to chapter titled “Our Management” on page 78 in the Letter of Offer.

6. DETAILS OF THE COMPANY OR ANY OF ITS PROMOTERS OR DIRECTORS BEING A WILFUL DEFAULTER OR FRAUDULENT BORROWER

Neither our Company nor any of our Promoters or Directors is identified as a Wilful Defaulter or a Fraudulent Borrower.

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7. FINANCIAL STATEMENT SUMMARY:

(Amount in Rs. Lakh)

Particulars	As at December 31, 2024	As at March 31, 2024
Total Income from Operations (net)	5197.85	833.78
Net Profit/(Loss) before Tax and extraordinary items	160.87	4.11
Profit/(Loss) after Tax and extraordinary items	120.44	3.88
Equity Share Capital	307.50	307.50
Reserves and Surplus	102.18	(18.25)
Net Worth	409.68	289.25
Basic earnings per share	0.39	0.13
Diluted earnings per share	0.39	0.13
Net asset value per share	1.33	0.94
Return on Net Worth (RONW)	29.40%	1.34%

For Further detail, please refer to section titled “**Financial Information**” starting from page 88 of the Letter of Offer.

8. INTERNAL RISK FACTORS

1. Our Company acquired by the new promoter Mr. Vibhu Maurya after giving open offer under SEBI (SAST) Regulations, 2011 on January 2022. The new promoters makes no assurance with respect to the continuation of the past trend in the financial performance of the Company and makes no assurance with respect to the future performance of the Company.
2. The Company and promoter cannot provide any assurance with respect to the market price of the Equity Shares of the Company before, during or after the Offer for Right issue and the Company expressly disclaim any responsibility or obligation of any kind (except as required by applicable law) with respect to any decision by any eligible shareholder on whether to participate or not to participate in the Offer.
3. In 2014, a Scheme of Reduction of Capital (“Scheme”) under Section 100 to 104 of the Companies Act, 1956 between the Company, its shareholders and creditors was sanctioned by Hon’ble High Court of Judicature at Madras, Chennai vide an order dated October 28, 2014. Pursuant to scheme, the paid-up equity share capital of the target Company was reduced from ₹ 4,50,00,000 consisting of 45,00,000 equity shares of face value of ₹ 10 each to ₹ 22,50,000 consisting of 2,25,000 equity shares of face value of ₹ 10 each.
4. Also no assurance that in future, we, our promoters, our directors or group Company may not face legal proceedings and any adverse decision in such legal proceedings may impact our business. For further details in relation to legal proceedings involving our Company, Promoters, Directors and Group Company, kindly refer the chapter titled “Outstanding Litigation and Material Developments” on page no. 143 of the Letter of Offer.
5. As the securities of our Company are listed on BSE Limited, our Company is subject to certain obligations due to which surveillance measures (i.e. GSM Stage 4) are taken by SEBI to safeguard the interest of investors. As on date of Letter of Offer, the Equity shares are traded GSM stage 4 due to surveillance measures. Further, the Equity shares are traded under Trade for Trade Category (i.e., XT Group) on stock exchanges.
6. We are governed by various laws and regulations for our business and operations. We are required, and will continue to be required, to obtain and hold relevant licenses, approvals and permits at state and central government levels for doing our business. The approvals, licenses, registrations and permits obtained by us may contain conditions, some of which could be onerous. Additionally, we will need to apply for renewal of certain approvals, licenses, registrations and permits, whenever it expires.
7. While we have obtained a significant number of approvals, licenses, registrations and permits from the relevant authorities. There can be no assurance that the relevant authority will issue an approval or renew expired approvals within the applicable time period or at all. Any delay in receipt or non-receipt of such approvals, licenses, registrations and permits could result in cost and time overrun or which could affect our related operations. These laws and regulations governing us are increasingly becoming stringent and may in the future create substantial compliance or liabilities and costs. While we endeavour to comply with applicable regulatory requirements, it is possible that such compliance measures may restrict our business and operations, result in increased cost and onerous compliance measures, and an inability to comply with such regulatory requirements may attract penalty.
8. Pursuant to Completion of takeover process we operate from our Corporate office situated at 35 Block-C Mansarovar Complex, 7 no Stop M.P. Nagar MPSRTC Depo 7, M.P. Vidhan Sabha, Bhopal, Huzur, Madhya Pradesh, India, 462004 both have been taken on lease to use the place as corporate office and registered office vide leave and license Agreement. Any discontinuance of such arrangement will lead us to locate any other premises. Our inability to identify the new premises may adversely affect the operations, finances and profitability of our Company. Also post takeover the new management is in process of shifting the registered office of the Company from the state of Tamil Nadu to the State of Madhya Pradesh and the said resolution has been approved by the shareholders by way of Postal ballot dated 24th August, 2024.
9. Our Company is dependent on third party suppliers for procuring goods for trading. We are exposed to fluctuations in the prices of the goods as well as its unavailability, particularly as we typically do not enter into any long-term supply agreements with our suppliers and our major requirement is met in the spot market. We may be unable to control the factors affecting the price at which we procure the materials. We also face the risks associated with compensating for or passing on such increase in our cost of production on account of such

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fluctuations in prices to our customers. Upward fluctuations in the prices of raw material may thereby affect our margins and profitability, resulting in a material adverse effect on our business, financial condition and results of operations. Though we enjoy favourable terms from the suppliers both in prices as well as in supplies, our inability to obtain high quality materials in a timely and cost-effective manner would cause delays in our production and delivery schedules, which may result in the loss of our customers and revenues. ur Company has reported certain negative cash flows from its operating activity,. Sustained negative cash flows could impact our growth and business.

10. Due to the seasonal availability of these agriculture products, our business is seasonal in nature. The period during which our business may experience higher revenues varies from season to season depending upon the availability agricultural produce for trading. During the crop season, we are able to procure agricultural commodities at reasonable terms and in substantial quantities, whereas during the off-season their availability is less and also there are price variations. Accordingly, our revenue in one quarter may not accurately reflect the revenue trend for the whole Financial Year. The seasonality of Cotton Seeds and its impacts may cause fluctuations in our result of operations and financial conditions.

For Further detail, please refer to section titled “Risk Factors” on page 24 in the Letter of Offer.

9. SUMMARY TABLE OF OUTSTANDING LITIGATIONS

A summary of the pending proceedings and other material litigations involving our Company, Promoter & Promoter Group, Directors and Group Companies is provided below:

Sr. No.	Particulars	Number of cases outstanding	Amount involved in such proceedings (Rs. In Lakhs)
1.	Litigation involving our Company		
i.	Litigation against our Company		
a)	Criminal proceedings	NIL	NIL
b)	Civil proceedings	NIL	NIL
c)	Actions taken by Statutory/ Regulatory Authorities	NIL	NIL
d)	Tax proceedings	NIL	NIL
e)	Other material litigations	NIL	NIL
f)	Disciplinary action against our Company by SEBI or any Stock Exchange in the last five fiscal years	NIL	NIL
ii.	Litigation by our Company		
a)	Criminal proceedings	NIL	NIL
b)	Civil and other material litigations	NIL	NIL
c)	Actions taken by Statutory/ Regulatory Authorities	NIL	NIL
d)	Tax proceedings	NIL	NIL
e)	Other material litigations	NIL	NIL
f)	Disciplinary action against our Company by SEBI or any Stock Exchange in the last five fiscal years	NIL	NIL
2.	Litigation involving our Promoters		
i)	Litigation against our Promoters		
a)	Criminal proceedings	NIL	NIL
b)	Civil proceedings	NIL	NIL
c)	Actions taken by Statutory/ Regulatory Authorities	NIL	NIL
d)	Tax proceedings (including interest)	NIL	NIL
e)	Other material litigations	NIL	NIL
f)	Disciplinary action against our Company by SEBI or any Stock Exchange in the last five fiscal years	NIL	NIL
ii.	Litigation by our Promoters		
a)	Criminal proceedings	NIL	NIL
b)	Civil proceedings	NIL	NIL
c)	Actions taken by Statutory/ Regulatory Authorities	NIL	NIL
d)	Tax proceedings (including interest)	NIL	NIL
e)	Other material litigations	NIL	NIL
f)	Disciplinary action against our Company by SEBI or any Stock Exchange in the last five fiscal years	NIL	NIL
3.	Litigation involving our Directors		
i.	Litigation against our Directors		
a)	Criminal proceedings	NIL	NIL

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Sr. No.	Particulars	Number of cases outstanding	Amount involved in such proceedings (Rs. In Lakhs)
b)	Civil proceedings	NIL	NIL
c)	Actions taken by Statutory/ Regulatory Authorities	NIL	NIL
d)	Tax proceedings (including interest)	NIL	NIL
e)	Other material litigations	NIL	NIL
f)	Disciplinary action against our Company by SEBI or any Stock Exchange in the last five fiscal years	NIL	NIL
ii. Litigation by our Directors			
a)	Criminal proceedings	NIL	NIL
b)	Civil proceedings	NIL	NIL
c)	Actions taken by Statutory/ Regulatory Authorities	NIL	NIL
d)	Tax proceedings (including interest)	NIL	NIL
e)	Other material litigations	NIL	NIL
f)	Disciplinary action against our Company by SEBI or any Stock Exchange in the last five fiscal years	NIL	NIL
4. Litigation involving our Group Entities			
a)	Tax Proceedings (including interest)	N.A.	N.A.

For further details, please see the chapter titled *“Outstanding Litigation and Material Developments”* on page no.143 of the Letter of Offer.

10. TERMS OF THE ISSUE

A. PROCESS OF MAKING AN APPLICATION IN THE ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Shareholders desiring to make an Application in this Issue are mandatorily required to use the ASBA process. Shareholders should carefully read the provisions applicable to such Applications before making their Application through ASBA.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees, to make Applications in this Issue on the basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, refer “Credit of Rights Entitlements in demat accounts of Eligible Equity Shareholders” on page no. 169 of the Letter of Offer.

Please note that one single Application Form shall be used by Shareholders to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form as on Record Date and applying in this Issue, as applicable. In case of Shareholders who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Shareholders will have to apply for the Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Shareholders are required to submit a separate Application Form for each demat account.

Shareholders may apply for the Equity Shares by submitting the Application Form to the Designated Branch of the SCSB or online/ electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts.

Shareholders are also advised to ensure that the Application Form is correctly filled up stating therein, the ASBA Account (in case of Application through ASBA process) in which an amount equivalent to the amount payable on Application as stated in the Application Form will be blocked by the SCSB.

Applicants should note that they should very carefully fill-in their depository account details and PAN in the Application Form or while submitting application through online/ electronic Application through the website of the SCSBs (if made available by such SCSB). Please note that incorrect depository account details or PAN or Application Forms without depository account details shall be treated as incomplete and shall be rejected. For details, refer “Grounds for Technical Rejection” on page no. 163 of the Letter of Offer. Our Company, the Registrar to the Issue and the SCSBs shall not be liable for any incomplete or incorrect demat details provided by the Applicants.

Additionally, in terms of Regulation 78 of the SEBI ICDR Regulations, the Eligible Equity Shareholders may choose to accept the offer to participate in this Issue by making plain paper Applications. Please note that SCSBs shall accept such applications only if all details required for making the application as per the SEBI ICDR Regulations are specified in the plain paper application and that Eligible Equity Shareholders making an application in this Issue by way of plain paper applications shall not be permitted to renounce any portion of their Rights Entitlements. For details, refer “Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA process” on page no. 158 of the Letter of Offer.

Applications should not be submitted to the Banker(s) to the Issue or Escrow Collection Bank(s) (assuming that such Escrow Collection Bank is not an SCSB), our Company or the Registrar.

→ Making of an Application by Eligible Equity Shareholders holding Equity Shares in physical form

Please note that in accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date i.e. April 15, 2025 and desirous of subscribing to Equity Shares in this Issue are

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advised to furnish the details of their demat account to the Registrar to the Issue or our Company in the manner provided on the website of the Registrar to the Issue at www.skylinerta.com at least two working days prior to the Issue Closing Date i.e. on or before Monday, May 19, 2025, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date i.e. on or before Tuesday, May 21, 2025 They may also communicate with the Registrar with the help of the helpline number 011-26812682 and their email address at ipo@skylinerta.com

Prior to the Issue Opening Date, the Rights Entitlements of those Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar to the Issue, shall be credited in a demat suspense escrow account opened by our Company.

In accordance with the SEBI Rights Issue Circulars, the Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date and who have not furnished the details of their demat account to the Registrar or our Company at least two working days prior to the Issue Closing Date, i.e. on or before Monday, May 19, 2025 desirous of subscribing to Rights Equity Shares may also apply in this Issue during the Issue Period. Such Eligible Equity Shareholders must check the procedure for Application by and credit of Rights Equity Shares in Section Terms of the Issue - "Procedure for Application by Eligible Equity Shareholders holding Equity Shares in physical form" and "Credit and Transfer of Rights Equity Shares in case of Shareholders holding Equity Shares in Physical Form and disposal of Rights Equity Shares for non-receipt of demat account details in a timely manner" on page nos. 160 and 177 respectively of the Letter of Offer.

→ Making of an Application through the ASBA process

A shareholder, wishing to participate in this Issue through the ASBA facility, is required to have an ASBA enabled bank account with an SCSB, prior to making the Application. Shareholders desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/ electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts.

Shareholders should ensure that they have correctly submitted the Application Form and have provided an authorization to the SCSB, via the electronic mode for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34>

Please note that subject to SCSBs complying with the requirements of the SEBI master circular bearing circular number SEBI/HO/CFD/PoD-1/P/CIR/2024/0154 dated November 11, 2024, within the periods stipulated therein, Applications may be submitted at the Designated Branches of the SCSBs. Further, in terms of the SEBI master circular bearing circular number SEBI/HO/CFD/PoD-1/P/CIR/2024/0154 dated November 11, 2024, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

Our Company, its directors, its employees, affiliates, associates and their respective directors and officers and the Registrar to the Issue shall not take any responsibility for acts, mistakes, errors, omissions and commissions etc., in relation to Applications accepted by SCSBs, Applications uploaded by SCSBs, Applications accepted but not uploaded by SCSBs or Applications accepted and uploaded without blocking funds in the ASBA Accounts.

→ Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA process

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. In such cases of non-receipt of the Application Form through e-mail or physical delivery (where applicable) and the Eligible Equity Shareholder not being in a position to obtain it from any other source may make an Application to subscribe to this Issue on plain paper with the same details as per the Application Form that is available on the website of the Registrar to the Issue and Stock Exchange. An Eligible Equity Shareholder shall submit the plain paper Application to the Designated Branch of the SCSB for authorizing such SCSB to block Application Money in the said bank account maintained with the same SCSB.

Applications on plain paper will not be accepted from any Eligible Equity Shareholder who has not provided an Indian address or is a U.S. Person or in the United States.

Please note that the Eligible Equity Shareholders who are making the Application on plain paper shall not be titled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The Application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his/ her bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

- a) Name of our Company, being Onesource Industries and Ventures Limited;
- b) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository);
- c) Folio Number (in case of Eligible Equity Shareholders who hold Equity Shares in physical form as on Record Date)/ DP and Client ID;
- d) Except for Applications on behalf of the Central or State Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Equity Shares applied for pursuant to this Issue;

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- e) Number of Equity Shares held as on Record Date;
- f) Allotment option – only dematerialized form;
- g) Number of Equity Shares entitled to;
- h) Number of Equity Shares applied for within the Rights Entitlements;
- i) Number of additional Equity Shares applied for, if any (applicable only if entire Rights Entitlements have been applied for);
- j) Total number of Equity Shares applied for;
- k) Total amount paid at the rate of Re. 1.00/- (Rupee One Only) per Equity Share;
- l) Details of the ASBA Account such as the SCSB account number, name, address and branch of the relevant SCSB;
- m) In case of non-resident Eligible Equity Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO account such as the account number, name, address and branch of the SCSB with which the account is maintained;
- n) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account;
- o) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and
- p) All such Eligible Equity Shareholders are deemed to have accepted the following:

“I/We understand that neither the Rights Entitlement nor the Rights Equity Shares have been, and will be, registered under the United States Securities Act of 1933, as amended (“US Securities Act”) or any United States state securities laws, and may not be offered, sold, resold or otherwise transferred within the United States or to the territories or possessions thereof (“United States”) or to, or for the account or benefit of a United States person as defined in the Regulation S of the US Securities Act (“Regulation S”).

I/ we understand the Rights Equity Shares referred to in this application are being offered in India but not in the United States.”

“I/ we understand the offering to which this application relates is not, and under no circumstances is to be construed as, an offering of any Rights Equity Shares or Rights Entitlement for sale in the United States, or as a solicitation therein of an offer to buy any of the said Rights Equity Shares or Rights Entitlement in the United States. Accordingly, I/ we understand this application should not be forwarded to or transmitted in or to the United States at any time. I/ we confirm that I/ we are not in the United States and understand that neither us, nor the Registrar or any other person acting on behalf of us will accept subscriptions from any person, or the agent of any person, who appears to be, or who we, the Registrar or any other person acting on behalf of us have reason to believe is a resident of the United States “U.S. Person” (as defined in Regulation S) or is ineligible to participate in the Issue under the securities laws of their jurisdiction.”

“I/ We will not offer, sell or otherwise transfer any of the Equity Shares which may be acquired by us in any jurisdiction or under any circumstances in which such offer or sale is not authorized or to any person to whom it is unlawful to make such offer, sale or invitation except under circumstances that will result in compliance with any applicable laws or regulations. We satisfy, and each account for which we are acting satisfies, all suitability standards for investors in investments of the type subscribed for herein imposed by the jurisdiction of our residence.”

“I/ We understand and agree that the Rights Entitlement and Rights Equity Shares may not be reoffered, resold, pledged or otherwise transferred except in an offshore transaction in compliance with Regulation S, or otherwise pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the US Securities Act.”

“I/We (i) am/are, and the person, if any, for whose account I/we am/are acquiring such Rights Entitlement, and/or the Equity Shares, is/are outside the United States or a Qualified Institutional Buyer (as defined in the US Securities Act), and (ii) is/are acquiring the Rights Entitlement and/or the Equity Shares in an offshore transaction meeting the requirements of Regulations or in a transaction exempt from, or not subject to, the registration requirements of the US Securities Act.”

“I/We acknowledge that the Company, their affiliates and others will rely upon the truth and accuracy of the foregoing representations and agreements.”

In cases where Multiple Application Forms are submitted for Applications pertaining to Rights Entitlements credited to the same demat account or in demat suspense escrow account, as applicable, including cases where an Investor submits Application Forms along with a plain paper Application, such Applications shall be liable to be rejected.

Investors are requested to strictly adhere to these instructions. Failure to do so could result in an Application being rejected, with our Company and the Registrar not having any liability to the Investors. The plain paper Application form at will be available on the website of the Registrar to the Issue at www.skylinerta.com.

Our Company and the Registrar to the Issue shall not be responsible if the Applications are not uploaded by the SCSB or funds are not blocked in the Shareholder’s Accounts on or before the Issue Closing Date.

B. RIGHTS ENTITLEMENT RATIO

The Rights Equity Shares are being offered on a rights basis to the Eligible Equity Shareholders in the ratio of 159 (One Hundred Fifty Nine) Rights Equity Shares for every 10 (Ten) Fully Paid-Up Equity Shares held on the Record Date i.e. Tuesday, April 15, 2025. The Board of Directors at its meeting held on Monday April 07, 2025 has determined and approved the Rights Entitlement Ratio.

C. FRACTIONAL ENTITLEMENTS

The Rights Equity Shares are being offered on a rights basis to Eligible Equity Shareholders in the ratio of 159 (One Hundred Fifty Nine) Equity Shares for every 10 (Ten) fully paid-up Equity Shares held by the eligible equity shareholders of our Company on the Record Date i.e. Tuesday, April 15, 2025. For Equity Shares being offered on a rights basis under the Issue, if the shareholding of any of the

Eligible Equity Shareholders is less than 10 (Ten) Equity Shares or is not in multiples of Ten, the fractional entitlement of such Eligible Equity Shareholders shall be ignored for computation of the Rights Entitlement. However, Eligible Equity Shareholders whose fractional entitlements are being ignored earlier will be given preference in the Allotment of one additional Equity Share each, if such Eligible Equity Shareholders have applied for additional Equity Shares over and above their Rights Entitlement, if any.

D. RENUNCIATION AND TRADING OF RIGHTS ENTITLEMENT

Renounees

All rights and obligations of the Eligible Equity Shareholders in relation to Applications and refunds pertaining to this Issue shall apply to the Renounee(s) as well.

Renunciation of Rights Entitlements

This Issue includes a right exercisable by Eligible Equity Shareholders to renounce the Rights Entitlements credited to their respective demat account either in full or in part.

The renunciation from non-resident Eligible Equity Shareholder(s) to resident Indian(s) and vice versa shall be subject to provisions of FEMA Rules and other circular, directions, or guidelines issued by RBI or the Ministry of Finance from time to time. However, the facility of renunciation shall not be available to or operate in favour of an Eligible Equity Shareholders being an erstwhile OCB unless the same is in compliance with the FEMA Rules and other circular, directions, or guidelines issued by RBI or the Ministry of Finance from time to time.

The renunciation of Rights Entitlements credited in your demat account can be made either by sale of such Rights Entitlements, using the secondary market platform of the Stock Exchange or through an off-market transfer.

Procedure for Renunciation of Rights Entitlements

The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts, either in full or in part (a) by using the secondary market platform of the Stock Exchange (the "On Market Renunciation"); or (b) through an off-market transfer (the "Off Market Renunciation"), during the Renunciation Period. The Shareholders should have the demat Rights Entitlements credited/lying in his/her own demat account prior to the renunciation. The trades through On Market Renunciation and Off Market Renunciation will be settled by transferring the Rights Entitlements through the depository mechanism.

Shareholders may be subject to adverse foreign, state or local tax or legal consequences as a result of trading in the Rights Entitlements. Shareholders who intend to trade in the Rights Entitlements should consult their tax advisor or stock-broker regarding any cost, applicable taxes, charges and expenses (including brokerage) that may be levied for trading in Rights Entitlements.

Please note that the Rights Entitlements which are neither renounced nor subscribed by the Shareholders on or before the Issue Closing Date shall lapse and shall be extinguished after the Issue Closing Date.

Our Company accept no responsibility to bear or pay any cost, applicable taxes, charges and expenses (including brokerage), and such costs will be incurred solely by the Shareholders/ Investors.

a) On Market Renunciation

The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts by trading/selling them on the secondary market platform of the Stock Exchange through a registered stock-broker in the same manner as the existing Equity Shares of our Company.

In this regard, in terms of provisions of the SEBI ICDR Regulations and the SEBI Rights Issue Circulars, the Rights Entitlements credited to the respective demat accounts of the Eligible Equity Shareholders shall be admitted for trading on the Stock Exchange under ISIN INE125F20016 subject to requisite approvals. Prior to the Issue Opening Date, Wednesday, April 30, 2025 our Company will obtain the approval from the Stock Exchange for trading of Rights Entitlements. No assurance can be given regarding the active or sustained On Market Renunciation or the price at which the Rights Entitlements will trade. The details for trading in Rights Entitlements will be as specified by the Stock Exchange from time to time.

The Rights Entitlements are tradable in dematerialized form only. The market lot for trading of Rights Entitlements is 1 (One) Share. To clarify further, fractional entitlements are not eligible for trading.

The On Market Renunciation shall take place only during the Renunciation Period for On Market Renunciation, i.e., from Wednesday, April 30, 2025 to Friday, May 16, 2025 (both days inclusive).

The Shareholders holding the Rights Entitlements who desire to sell their Rights Entitlements will have to do so through their registered stock-brokers by quoting the ISIN INE125F20016 and indicating the details of the Rights Entitlements they intend to trade. The Shareholders can place order for sale of Rights Entitlements only to the extent of Rights Entitlements available in their demat account.

The On Market Renunciation shall take place electronically on secondary market platform of BSE under automatic order matching mechanism and on 'T+1 rolling settlement basis', where 'T' refers to the date of trading. The transactions will be settled on trade-for-trade basis. Upon execution of the order, the stock-broker will issue a contract note in accordance with the requirements of the Stock Exchange and the SEBI.

b) Off Market Renunciation

The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts by way of an off-market transfer through a depository participant. The Rights Entitlements can be transferred in dematerialised form only. Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the

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Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date i.e. Wednesday, May 21, 2025 to enable Renounees to subscribe to the Equity Shares in the Issue.

The Shareholders holding the Rights Entitlements who desire to transfer their Rights Entitlements will have to do so through their depository participant by issuing a delivery instruction slip quoting the ISIN INE125F20016, the details of the buyer and the details of the Rights Entitlements they intend to transfer. The buyer of the Rights Entitlements (unless already having given a standing receipt instruction) has to issue a receipt instruction slip to their depository participant. The Shareholders can transfer Rights Entitlements only to the extent of Rights Entitlements available in their demat account.

The instructions for transfer of Rights Entitlements can be issued during the working hours of the depository participants. The detailed rules for transfer of Rights Entitlements through off-market transfer shall be as specified by the NSDL and CDSL from time to time.

E. APPLICATION FOR ADDITIONAL EQUITY SHARES

Shareholders are eligible to apply for additional Equity Shares over and above their Rights Entitlements, provided that they are eligible to apply for Equity Shares under applicable law and they have applied for all the Equity Shares forming part of their Rights Entitlements without renouncing them in whole or in part. Where the number of additional Equity Shares applied for exceeds the number available for Allotment, the Allotment would be made as per the Basis of Allotment finalized in consultation with the Designated Stock Exchange. Applications for additional Equity Shares shall be considered and Allotment shall be made in accordance with the SEBI ICDR Regulations and in the manner as set out in "Basis of Allotment" on page no. 176 of the Letter of Offer.

Eligible Equity Shareholders who renounce their Rights Entitlements in full or part, cannot apply for additional Rights Equity Shares. Non-resident Renounees who are not Eligible Equity Shareholders cannot apply for additional Rights Equity Shares.

Investors to kindly note that after purchasing the Rights Entitlements through On Market Renunciation/ Off Market Renunciation, an Application has to be made for subscribing to the Rights Equity Shares. If no such Application is made by the renounce on or before Issue Closing Date, then such Rights Entitlements will get lapsed and shall be extinguished after the Issue Closing Date and no Rights Equity Shares for such lapsed Rights Entitlements will be credited. For procedure of Application by shareholders who have purchased the Right Entitlement through On Market Renunciation/ Off Market Renunciation, please refer to the heading titled "Procedure for Application through the ASBA process" on page no.156 of the Letter of Offer.

F. INTENTION OF PROMOTERS TO SUBSCRIBE TO THEIR RIGHTS ENTITLEMENT

The Promoter of the Company Mr. Vibhu Maurya have no intention to participate in the Right Issue.

Further letter dated 25th November, 2024 promoter of the Company has shown their no intention to participate in the Right Issue as well as not to sale RE to through third party except inter-se transfer if required.

For further details, please see the chapter titled "Capital Structure" on page no. 44 of the Letter of Offer.

G. AVAILABILITY OF COPY OF THE OFFER DOCUMENT OF THE IMMEDIATELY PRECEDING PUBLIC OR RIGHTS ISSUE IS AVAILABLE IN THE MANNER SPECIFIED IN THE REGULATIONS AND ALSO AS A MATERIAL DOCUMENT FOR INSPECTION.

Our Company came out with its Initial Public offer in June 1995. However, no documents including but not limited to prospectus/ draft prospectus in connection with the said IPO are available with the Company.

11. ANY OTHER IMPORTANT INFORMATION AS PER THE ISSUER

In accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Prior to the Issue Opening Date i.e. Wednesday, April 30, 2025, our Company shall credit the Rights Entitlements to (i) the demat accounts of the Eligible Equity Shareholders holding the Equity Shares in dematerialised form; and (ii) a demat suspense escrow account opened by our Company, for the Eligible Equity Shareholders which would comprise Rights Entitlements relating to (a) Equity Shares held in a demat suspense account pursuant to Regulation 39 of the SEBI Listing Regulations; or (b) Equity Shares held in the account of IEPF authority; or (c) the demat accounts of the Eligible Equity Shareholder which are frozen or details of which are unavailable with our Company or with the Registrar on the Record Date Tuesday, April 15, 2025; or (d) Equity Shares held by Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date i.e Tuesday April 15, 2025 where details of demat accounts are not provided by Eligible Equity Shareholders to our Company or Registrar; or (e) credit of the Rights Entitlements returned/reversed/failed; or (f) the ownership of the Equity Shares currently under dispute, including any court proceedings.

Eligible Equity Shareholders are requested to provide relevant details (such as copies of self-attested PAN and client master sheet of demat account etc., details/ records confirming the legal and beneficial ownership of their respective Equity Shares) to the Company or the Registrar not later than two working days prior to the Issue Closing Date to enable the credit of their Rights Entitlements by way of transfer from the demat suspense escrow account to their demat account at least one day before the Issue Closing Date, to enable such Eligible Equity Shareholders to make an application in this Issue, and this communication shall serve as an intimation to such Eligible Equity Shareholders in this regard. Such Eligible Equity Shareholders are also requested to ensure that their demat account, details of which have been provided to the Company or the Registrar account is active to facilitate the aforementioned transfer.

In this regard, our Company has made necessary arrangements with NSDL and CDSL for crediting of the Rights Entitlements to the demat accounts of the Eligible Equity Shareholders in a dematerialized form. A separate ISIN for the Rights Entitlements has also been generated which is INE125F20016. The said ISIN shall remain frozen (for debit) until the Issue Opening Date. The said ISIN shall be suspended for transfer by the Depositories post the Issue Closing Date.

Additionally, our Company will submit the details of the total Rights Entitlements credited to the demat accounts of the Eligible Equity Shareholders and the demat suspense escrow account to the Stock Exchange after completing the corporate action. The details of the Rights Entitlements with respect to each Eligible Equity Shareholders can be accessed by such respective Eligible Equity Shareholders on the website of the Registrar after keying in their respective details along with other security control measures implemented thereat.

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DECLARATION

We hereby certify that no statement made in this Letter of Offer contravenes any of the provisions of the Companies Act, 2013 and the rules made thereunder. We further certify that all the legal requirements connected with the Issue and the regulations, guidelines, instructions, etc., issued by SEBI, the Government of India and any other competent authority in this behalf, have been duly complied with. We further certify that all disclosures made in this Letter of Offer are true and correct.

SIGNED BY THE DIRECTORS OF OUR COMPANY

Sd/-

Vibhu Maurya
(Managing Director)
DIN: 06458105

Sd/-

Atul Chauhan
(Independent Director)
DIN: 00465990

Sd/-

Ankit Kotwani
(Non-Executive and Non-Independent Director)
DIN: 09184682

Sd/-

Sachin Maurya
(Non-Executive and Non-Independent Director)
DIN:05295874

Sd/-

Harshaben Tolaram Bhagwani
(Independent Director)
DIN: 10739148

Sd/-

Ritik Wagh
(Independent Director)
DIN: 10768388

Sd/-

Rahul kumar Lalwani
(Independent Director)
DIN: 10768522

SIGNED BY THE KEY MANAGERIAL PERSONNEL(S) OF THE COMPANY

Sd/-

Neha Prajapati
(Company Secretary and Compliance Officer)

Sd/-

Vibhu Maurya
(Chief Financial Officer)

Date: April 07, 2025

Place: Bhopal